

# EXHIBIT “3”

David Kumor  
October 18, 2022

[REDACTED]

22 Q. What is -- you said that review is much more  
23 in depth.

24 A. Um-hum.

25 Q. What was done for a review?

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1       A.           We would follow checklists. The checklist  
2       changed from year to year. But it was follow up on ■  
3       certain things. I haven't done one in so long. There  
4       was a lot to them, so. I mean, we're talking pages and  
5       pages here. We're talking 40 to 60 pages of checklists  
6       that we have to look at. And read and review. It's  
7       broken down by sections. Kind of like the -- one page,  
8       say, it's like cash. And then it has receivables and  
9       it has fixed assets. So it has different checklists  
10      that we have to say that we performed this task.